



General Assembly

Substitute Bill No. 63

January Session, 2005

* SB00063AGEFIN031005 *

**AN ACT CONCERNING PROPERTY TAX RELIEF FOR CERTAIN
ELDERLY HOMEOWNERS.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. (NEW) (*Effective October 1, 2005, and applicable to assessment*
2 *years commencing on or after October, 1, 2005*) (a) Any municipality, upon
3 approval of its legislative body or in any town in which the legislative
4 body is a town meeting, by the board of selectmen may provide that an
5 owner of real property or any tenant for life or for a term of years
6 liable for property taxes under section 12-48 who meets the
7 qualifications stated in this subsection shall be entitled to pay the tax
8 levied on such property, calculated in accordance with the provisions
9 of subsection (c) for the first year the claim for such tax relief is filed
10 and approved in accordance with the provisions of section 2 of this act,
11 and such person shall be entitled to continue to pay the amount of
12 such tax or such lesser amount as may be levied in any year, during
13 each subsequent year that such person meets such qualifications, and
14 the surviving spouse of such owner or tenant, qualified in accordance
15 with the requirements pertaining to a surviving spouse in this
16 subsection, or any owner or tenant possessing a joint interest in such
17 property with such owner at the time of such owner's death and
18 qualified at such time in accordance with the requirements in this
19 subsection, shall be entitled to continue to pay the amount of such tax
20 or such lesser amount as may be levied in any year, as it becomes due

21 each year following the death of such owner for as long as such
22 surviving spouse or joint owner or joint tenant is qualified in
23 accordance with the requirements in this subsection. After the first
24 year a claim for such tax relief is filed and approved, application for
25 such tax relief shall be filed biennially on a form prepared for such
26 purpose by the assessor of such municipality. Any such owner or
27 tenant who is qualified in accordance with this section and any such
28 surviving spouse or joint owner or joint tenant surviving upon the
29 death of such owner or tenant, shall be entitled to pay such tax in the
30 amount as provided in this section for so long as such owner or tenant
31 or such surviving spouse or joint owner or joint tenant continues to be
32 so qualified. To qualify for the tax relief provided in this section a
33 taxpayer shall meet all the following requirements: (1) Be eighty years
34 of age or over, on or before July first of the calendar year in which the
35 tax relief is claimed, or the spouse, who is domiciled with such
36 taxpayer, shall be eighty years or over, on or before July first of the
37 calendar year in which the tax relief is claimed or be fifty years of age
38 or over and the surviving spouse of a taxpayer who at the time of
39 death had qualified and was entitled to tax relief under this section
40 and section 2 of this act, provided such spouse was domiciled with
41 such taxpayer at the time of the taxpayer's death, (2) occupy such real
42 property as his or her home, (3) either spouse shall have resided within
43 this state for at least one year before filing the claim under this section
44 and section 2 of this act, (4) the taxable and nontaxable income of such
45 taxpayer, the total of which shall hereinafter be called "qualifying
46 income", in the tax year of such homeowner ending immediately
47 preceding the date of application for benefits under the program in
48 this section, was not in excess of sixteen thousand two hundred
49 dollars, if unmarried, or twenty thousand dollars, jointly with spouse
50 if married, subject to adjustments in accordance with subsection (b) of
51 this section, evidence of which income shall be submitted, in the form
52 of a signed affidavit, to the assessor in the municipality in which
53 application for benefits under this section is filed. The amount of any
54 Medicaid payments made on behalf of such homeowner or the spouse
55 of such homeowner shall not constitute income.

56 (b) The amounts of qualifying income as provided in this section
57 shall be adjusted annually in a uniform manner to reflect the annual
58 inflation adjustment in Social Security income, with each such
59 adjustment of qualifying income determined to the nearest one
60 hundred dollars. Each such adjustment of qualifying income shall be
61 prepared by the assessor of such municipality in relation to the annual
62 inflation adjustment in Social Security, if any, becoming effective at
63 any time during the twelve-month period immediately preceding the
64 first day of October each year and the amount of such adjustment.

65 (c) The tax on the real property for which the benefits under this
66 section are claimed shall be the lower of: The tax due for the 2005
67 assessment year, or the tax due for any subsequent assessment year. If
68 title to real property is recorded in the name of the person or the
69 spouse making a claim and qualifying under said sections and any
70 other person or persons, the claimant hereunder shall be entitled to
71 pay the claimant's fractional share of the tax on such property
72 calculated in accordance with the provisions of this section, and such
73 other person or persons shall pay the person's or persons' fractional
74 share of the tax without regard for the provisions of said sections. For
75 the purposes of this section, a "mobile manufactured home", as defined
76 in section 12-63a, shall be deemed to be real property.

77 (d) If any person with respect to whom a claim for tax relief in
78 accordance with this section and section 2 of this act has been
79 approved for any assessment year transfers, assigns, grants or
80 otherwise conveys subsequent to the first day of October, but prior to
81 the first day of August in such assessment year the interest in real
82 property to which such claim for tax relief is related, regardless of
83 whether such transfer, assignment, grant or conveyance is voluntary or
84 involuntary, the amount of such tax relief benefit, determined as the
85 amount by which the tax payable without benefit of this section
86 exceeds the tax payable under the provisions of this section, shall be a
87 pro rata portion of the amount otherwise applicable in such
88 assessment year to be determined by a fraction the numerator of which
89 shall be the number of full months from the first day of October in

90 such assessment year to the date of such conveyance and the
91 denominator of which shall be twelve. If such conveyance occurs in the
92 month of October the grantor shall be disqualified for such tax relief in
93 such assessment year. The grantee shall be required within a period
94 not exceeding ten days immediately following the date of such
95 conveyance to notify the assessor thereof, or in the absence of such
96 notice, upon determination by the assessor that such transfer,
97 assignment, grant or conveyance has occurred, the assessor shall
98 determine the amount of tax relief benefit to which the grantor is
99 entitled for such assessment year with respect to the interest in real
100 property conveyed and notify the tax collector of the reduced amount
101 of such benefit. Upon receipt of such notice from the assessor, the tax
102 collector shall, if such notice is received after the tax due date in the
103 municipality, no later than ten days thereafter mail or hand a bill to the
104 grantee stating the additional amount of tax due as determined by the
105 assessor or assessors. Such tax shall be due and payable and collectible
106 as other property taxes and subject to the same liens and processes of
107 collection, provided such tax shall be due and payable in an initial or
108 single installment not sooner than thirty days after the date such bill is
109 mailed or handed to the grantee and in equal amounts in any
110 remaining, regular installments as the same are due and payable.

111 Sec. 2. (NEW) (*Effective October 1, 2005, and applicable to assessment*
112 *years commencing on or after October 1, 2005*) (a) No claim shall be
113 accepted under section 1 of this act unless the taxpayer or authorized
114 agent of such taxpayer files an application with the assessor of the
115 municipality in which the property is located, in affidavit form as
116 provided by the assessor, during the period from February first to and
117 including May fifteenth of any year in which benefits are first claimed,
118 including such information as is necessary to substantiate such claim
119 in accordance with requirements in such application. A taxpayer may
120 make application to the assessor prior to August fifteenth of the claim
121 year for an extension of the application period. The assessor may grant
122 such extension in the case of extenuating circumstance due to illness or
123 incapacitation as evidenced by a physician's certificate to that extent,

124 or if the assessor determines there is good cause for doing so. The
125 taxpayer shall present to the assessor a copy of such taxpayer's federal
126 income tax return and the federal income tax return of such taxpayer's
127 spouse, if filed separately, for such taxpayer's taxable year ending
128 immediately prior to the submission of the taxpayer's application, or if
129 not required to file a federal income tax return, such other evidence of
130 qualifying income in respect to such taxable year as the assessor may
131 require. Each such application, together with the federal income tax
132 return and any other information submitted in relation thereto, shall be
133 examined by the assessor and a determination shall be made as to
134 whether the application is approved. After a taxpayer's claim for the
135 first year has been filed and approved such taxpayer shall file such an
136 application biennially. In respect to such application required after the
137 filing and approval for the first year the tax assessor in each
138 municipality shall notify each such taxpayer concerning application
139 requirements by regular mail not later than February first of the
140 assessment year in which such taxpayer is required to reapply,
141 enclosing a copy of the required application form. Such taxpayer may
142 submit such application to the assessor by mail provided it is received
143 by the assessor not later than March fifteenth in the assessment year
144 with respect to which such tax relief is claimed. Not later than April
145 first of such year the assessor shall notify, by certified mail, any such
146 taxpayer for whom such application was not received by said March
147 fifteenth concerning application requirements and such taxpayer shall
148 submit not later than May fifteenth such application personally or for
149 reasonable cause, by a person acting in behalf of such taxpayer as
150 approved by the assessor.

151 (b) Any person knowingly making a false affidavit for the purpose
152 of claiming property tax relief under section 1 of this act and this
153 section shall be fined not more than five hundred dollars. Any person
154 who fails to disclose all matters relating thereto or with intent to
155 defraud makes a false statement shall refund to the municipality all tax
156 relief improperly taken.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2005, and applicable to assessment years commencing on or after October 1, 2005</i>	New section
Sec. 2	<i>October 1, 2005, and applicable to assessment years commencing on or after October 1, 2005</i>	New section

AGE**Joint Favorable Subst. C/R****FIN**